



**CITY
UNIFORM FINANCIAL
INFORMATION REPORT
FISCAL YEAR 2006-2007**

Part I - REPORTING INFORMATION

City name _____

Address _____

City, State, ZIP _____

County _____

City classification _____

(Please correct any error in name, address, and ZIP Code)

**RETURN
TO:**

Governor's Office for Local Development
Cities and Special Districts Branch
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601

SEND ONE ORIGINAL AND TWO COPIES OF THE COMPLETED FORM to the Governor's Office for Local Development **BY MAY 1, 2008.**
Please be sure to enter your city name, address, ZIP Code and classification in the upper right hand box on all copies of this form.

Note - Data supplied by your city in this report will be used by State and Federal Agencies and public interest groups in Kentucky. By filing this report, you will not receive local government finance reporting forms from the U.S. Census Bureau.

Part II - CONTACT INFORMATION

Name of person who completed form

Telephone

Area code

Number

Extension

Title

Date

Company (if not city)

Reporting format
(accounting basis)

Telephone

Area code

Number

Extension

RELATED ORGANIZATIONS - Please list related organizations such as Boards, Commissions, or Utilities, whose Board members are appointed by the City's Mayor or legislative body, or who receive a major portion of their funding from city resources.

Organization/Address

Chief Executive

Telephone

Area code

Number

Extension

Part III - CERTIFICATION - Completed report must be signed prior to filing.

This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.

Signature of official

Title

Date completed

Printed name of official

Telephone

Area code

Number

Extension

GENERAL INSTRUCTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

All information should be provided on a basis consistent with generally accepted accounting principles for the fiscal year July 1, 2006 through on June 30, 2007.

ROUND TO THE NEAREST DOLLAR. DO NOT SHOW CENTS FOR REVENUES OR EXPENDITURES.

Tax rates should be reported as decimal amounts. For instance a rate of 22 and 7/10 cents per \$100 assessed value should be reported as .227.

Part IV – City Revenue requests the fee, rate or amount charged per unit of service. If any line-item has multiple rate schedule, please provide a copy of the rate schedule. The schedule is only required in years when the rates have been revised or implemented.

Report only new debt or lease agreements. DO NOT COMPLETE THESE SECTIONS AGAIN IF THEY WERE REPORTED LAST YEAR AND THERE WERE NO CHANGES IN THE DEBT OR LEASE AGREEMENTS.

Information in this report should match financial information in the city's annual audited financial statements prepared in accordance with KRS 91A.020.

Combine all items that are not entered in specific categories provided and enter this total in the "Other" line item. Amounts classified as "Other" should not exceed 5% of the corresponding category total.

THE ACTUAL TAX RATE LEVIED, COLUMN (c), PART IV MUST BE COMPLETED EVEN IF THERE WAS NOT A CHANGE IN THE TAX RATE FROM FISCAL YEAR 2006–2007.

PLEASE BE SURE THAT AN OFFICIAL SIGNS THE CERTIFICATION. FORMS WILL NOT BE ACCEPTED WITHOUT A SIGNATURE.

Please be sure to reconcile subtotals and totals to the city's annual financial statements.

GOLD has developed an electronic version of the UFIR. Please contact Glenn Oldham at glenn.oldham@ky.gov or 800–346–5606 to obtain a file to compile this report.

NOTE ESPECIALLY:

1. Please report amounts covering all funds and accounts of your city except for employee-retirement funds administered by your city. Include bond redemption and interest funds, and construction or development funds, as well as current funds. Exclude refunds and transfers between funds.
2. Since this form applies to cities of different sizes and complexity, some items may not apply to your city. However, read the definitions carefully for each item in the report.
3. This report must be returned to the Governor's Office for Local Development by **May 1, 2008** per requirements of KRS 65.905.
4. Please note your basis of accounting (i.e., cash, modified accrual or accrual) in this report.
5. Please use a black or blue ball point pen.

GENERAL DEFINITIONS

The following general definitions will apply to grouping of expenditure categories:

General Government – includes all general functions of your city including finance, administration, elected officials, public buildings and general insurance coverage if not assigned to individual operating departments.

Public Safety – includes all police, fire, ambulance, correctional, inspection and code enforcement activities, and any other activity that promotes the protection of life and property.

Public Services – includes maintenance and construction of basic infrastructure and solid waste activities. Streets and roads, leaf and brush collection, solid waste collection and recycling, operation of public parking, riverports, and storm water and natural resource management.

Community Services – includes parks and recreation, public health, public welfare and assistance activities, housing and community development, mass transit programs and educational support programs.

Utilities – includes water, sewerage, natural gas, electric and telecommunications systems. Please report stormwater utility costs within Public Services even if a fee is charged to support the program as a utility.

Part IV – TAX RATES

Please list each tax rate that your city currently levies as of the end of the reporting period. If the city levies more than one rate on different insurance lines, please list each and the applicable line on a separate sheet.

	Compensating (a)	4% increase (b)	Adopted rate (c)
A. Property Tax Rates			
1. Real			
2. Personal			
3. Motor vehicle/watercraft			
B. Other Rates			
1. Occupational license fee (payroll tax)			
2. Net profits			
3. Gross receipts tax			
4. Insurance premium tax			
5. Bank deposits			
6. Restaurant tax			
7. Motel tax			

Part V – TAX AND OTHER REVENUES

Please list all tax revenues received for the reporting period. Intergovernmental revenues should be listed from the source from which you received them, i.e. State, Federal, or from another City or Special District. This may include revenues received from services you provide to another government.

A. Property Taxes	T01
1. Real	\$
2. Personal	T01
3. Motor vehicle	T01
4. Bank deposits franchise tax	T01
5. Delinquent (all years)	T01
6. SUBTOTAL Property Taxes →	
B. License and Permit Fees	T24
1. City vehicle licensing (auto stickers)	
2. Right of way/street cut permits	T29
3. Alcoholic beverage licenses	T20
4. Planning, zoning, development fees	T29
5. Other licensing and permit fees (Include: Animal control; building, electrical, and plumbing permits; Electrical contractors' licenses; development impact fees; unloading fees; building, electrical, plumbing, and natural gas inspections.)	T29
6. SUBTOTAL License and Permit Fees →	

PLEASE CONTINUE ON NEXT PAGE

Part V – TAX AND OTHER REVENUES – Continued

If varying rates or fees are charged based upon classification, volume, value, or other criteria, the local government shall submit a fee or chart with the form.

C. Occupation and Business Fees			
1. Occupational license fees	T40		
(a) Payroll	\$		
(b) Net profits	T41		
(c) Gross receipts	T41		
2. Fixed rate business licenses	T28		
3. SUBTOTAL for Occupation and Business Fees →	T40 \$		
D. Other Taxes/Fees			
1. Franchise fees	T15		
(a) Electric			
(b) Natural gas	T15		
(c) Water/wastewater	T15		
(d) Other franchise fees	T15		
2. Motel tax	T19		
3. Restaurant tax	T19		
4. Insurance premium tax	T19		
5. SUBTOTAL for Other Taxes/Fees →	\$		
Function activity	From cities, counties, or special districts (a)	From State (b)	From Federal (c)
E. Intergovernmental Revenues			
1. General support	D30	C30	B30
2. Government payments in lieu of taxes	D30	C30	B30
3. Public safety	D89	C89	B89
(a) Police			
(b) Fire/EMS	D89	C89	B89
(c) Corrections	D89	C89	B89
4. Public services	D46	C46	B46
Streets and roads			
5. Community services	D89	C89	B89
(a) Parks and recreation			
(b) Public welfare	D79	C79	B79
(c) Public health	D42	C42	B42
(d) Housing and community development	D50	C50	B50
(e) Transit/bus systems	D94	C94	B94
(f) Educational support	D21	C21	B21

PLEASE CONTINUE ON THE NEXT PAGE

Part V – TAX AND OTHER REVENUES – Continued

Function activity	From cities, counties, or special districts (a)	From State (b)	From Federal (c)
E. Intergovernmental Revenues – Continued	D91	C91	B91
6. Utilities			
(a) Water supply	\$	\$	\$
(b) Sewerage systems	D80	C80	B80
(c) Electric power systems	D92	C92	B92
(d) Natural gas systems	D93	C93	B93
(e) Telecommunications	D89	C89	B89
7. Other intergovernmental revenues (Include: Local government economic assistance; area development fund grant; other from local, state, or Federal governments.)	D89	C89	B89
8. SUBTOTAL for Intergovernmental Revenues →	\$	\$	\$
F. Other Revenues/Charges	A01		
1. Airport revenue	\$		
2. Utility sales	A91		
(a) Water			
(b) Sewerage	A80		
(c) Electric	A92		
(d) Natural gas	A93		
(e) Telecommunications/cable	A03		
3. Parking (lots, meters, garages, etc.)	A60		
4. Parks and recreation receipts	A61		
5. River ports, locks, etc.	A87		
6. Special assessments	U01		
7. Sale of real or surplus property	U11		
8. Investment/interest earnings (Exclude construction and pensions)	U20		
9. Fines and forfeits (including parking violations)	U30		
10. Transit authority	A94		
11. Penalties and interest	T01		
12. Donations	U50		
13. Rents	U40 \$		
PLEASE CONTINUE ON THE NEXT PAGE			

Part V – TAX AND OTHER REVENUES – Continued

F. Other Revenues/Charges – Continued	A81
14. Solid waste collection and disposal	\$
15. Other miscellaneous revenues (Include: recoveries, impounded vehicles, ambulance runs, fire protection, police arrest fees, etc.)	A89
16. SUBTOTAL Other Revenues/Charges →	\$
TOTAL MUNICIPAL REVENUES →	\$

Part VI – EXPENDITURES

List all city spending both as direct expenditures and costs associated with services provided by other governments. An example might be spending for sewerage treatment by another city, or police or fire services provided by the county government. Make sure and include costs your city incurs for services provided by other non-profit agencies such as social services, public health, and public welfare.

Function activity	To other cities, counties, or special districts (a)	To State (b)	Non-profits (c)
A. Intergovernmental Expenditures (all payments to other governments for services, programs, or reimbursements)			
1. General government			
2. Public safety			
3. Public services			
4. Community services			
5. Utilities			
6. SUBTOTAL for Intergovernmental Expenditures →	M89 \$	L89 \$	E89 \$

Provide spending directly attributed to the city's operations by salaries and wages, other operations, and capital outlay. Salaries and wages should only include direct salary costs including any overtime and differential pay. Do not include fringe benefits or other costs such as unemployment insurance. Operations include all other costs including materials, supplies, contractual services and other miscellaneous costs. Capital outlay is normally defined as items costing at least \$1,000 and having a useful life of more than three years.

Function	Salaries and wages (a)	Other operations (b)	Capital Outlay	
			Equipment, land and existing structures (c)	Construction (d)
B. Direct Expenditures by the City	E29	E29	G29	F29
1. General government (Administrative, legal, overhead, public buildings)	\$	\$	\$	\$
2. General government: Financial administration	E23	E23	G23	F23
3. Public safety	E62	E62	G62	F62
(a) Police				
(b) Fire/EMS/ambulance	E24	E24	G24	F24
(c) Code enforcement/inspection	E66	E66	G66	F66
(d) Corrections	E05	E05	G05	F05

PLEASE CONTINUE ON THE NEXT PAGE

Part VI – EXPENDITURES – Continued

Function	Salaries and wages (a)	Other operations (b)	Capital Outlay	
			Equipment, land and existing structures (c)	Construction (d)
4. Public services	E44	E44	G44	F44
(a) Streets and roads				
(b) Sanitation/solid waste	E81	E81	G81	F81
(c) Natural resources	E59	E59	G59	F59
(d) Riverport facilities	E87	E87	G87	F87
(e) Parking facilities	E60	E60	G60	F60
(f) Cemeteries	E03	E03	G03	F03
5. Community services	E61	E61	G61	F61
(a) Parks and recreation				
(b) Public health	E32	E32	G32	F32
(c) Public welfare	E79	E79	G79	F79
(d) Housing and community development	E50	E50	G50	F50
(e) Transit/bus system	E94	E94	G94	F94
(f) Educational support	E12	E12	G12	F12
6. Utilities	E91	E91	G91	F91
(a) Water systems				
(b) Sewerage systems	E80	E80	G80	F80
(c) Electric power systems	E92	E92	G92	F92
(d) Natural gas systems	E93	E93	G93	F93
(e) Cable/telecommunications	E03	E03	G03	F03
7. Debt payments (Include all principal and interest)				
(a) General government				
(b) Public safety				
(c) Public services				
(d) Community services				
(e) Utilities				
8. Bond issuance costs	E23	E23	G23	F23
9. Miscellaneous expenditures	E89	E89	G89	F89
10. SUBTOTAL for Direct Expenditures by the City →	Z00 \$		\$	\$

PLEASE CONTINUE ON THE NEXT PAGE

Part VII – PENSION AND BENEFIT COSTS

List all pension and benefit costs for city employees. Health insurance costs include both city paid premiums and other reimbursements or supplements provided by the city. Other benefits include life, dental and deferred compensation payments to employees as well as unemployment insurance.

Personnel Expenditures

1. CERS non-hazardous	\$
2. CERS hazardous	\$
3. City pensions	\$
4. Health insurance	\$
5. All other employee benefits	\$

Part VIII – INDEBTEDNESS

List a summary of total city debt outstanding at the beginning and end of the fiscal year, and include any new debt incurred during the reporting period. If known, segregate the total debt by revenue and general obligation bonds.

Activity	Outstanding beginning FY (a)	Issued (b)	Retired (c)	Outstanding ending FY (d)	General obligation (e)	Revenue bonds (f)
1. General governmental funds	19U \$	29U \$	39U \$	49U \$	\$	\$
2. Business type funds (water, sewer, gas, electric)	19U	29U	39U	49U		
3. Private activity bonds industrial revenue, non-profits, etc.)	19T \$	24T \$	34T \$	44T \$	\$	\$
4. Short-term debt (All government funds)			61V			
a. Beginning of fiscal year			\$			
b. End of fiscal year			64V			
5. Interest paid on:			191			
a. Water debt						
b. Electric debt			192			
c. Gas debt			193			
d. Transit debt			194			
e. All other debt			189 \$			
TOTAL INTEREST PAID →			\$			
TOTAL MUNICIPAL EXPENDITURES Sum totals of Parts VI, VII, and VIII (5a-e) →			\$			

Part IX – CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

1. Beginning of fiscal year	\$
2. End of fiscal year	\$
a. Sinking funds	W01 \$
b. Bond proceeds	W31 \$
c. Other reserved funds	W61 \$
d. All non-reserved cash and investments	W61 \$